



March 12, 2007

The Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for
The Southern District of New York
One Bowling Green, Room 610
New York, NY 10004

Claim No. 7228
Case No. 05-44481 (RDD)
Debtor: Delphi Corp.
Creditor: SGS North America Inc.
Date of Filing: May 31, 2007
Amount: \$4,850

Your Honor:

We wish to protest the classification of this debt as "claims subject to modification."

Our claim is real and justified and should not be modified.

We are attaching the following documents to justify our claim:

1. Copy of Purchase Order No. S2M93137 dated September 21, 2005, referring to acceptance of our quote 2539 dated August 22, 2005, submitted in response to the requisition of M. Acosta/915712817 (Delphi Corp. employee).
2. Copy of Fedex tracking note showing that we dispatched the reports to Allan Hunag, Delphi Shanghai Dynamics & Propulsion System Co Ltd (as instructed by M. Acosta, Delphi, email dated October 12, 2005 (email copy included).
3. Copies of inspection reports (Files 13354, 13354-A & 13352-B) for all jobs executed under above Delphi Purchase Order # S2M93137.
4. Copies of site acknowledgement of the visit of the inspector.



Honorable Robert D. Drain
March 12, 2007
Page 2



5. Copies of relevant invoices:

- a. Invoice No. 10453400 dated October 01, 2005 - \$2,350.00
- b. Invoice No. 10453420 dated October 01, 2005 - \$1,150.00
- c. Invoice No. 10453673 dated October 03, 2005 - \$135.00

We have presented sufficient documentation to show that the charges claimed are correct and not "overstated."

Our invoices should not be subject to any modification.

Respectfully,


Rajan Srinivasan
Operations Manager

Attachments

CC:

1. Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098
Attn: General Counsel
2. Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Attn: John Wm. Butler, Jr,
John K. Lyons
Joseph N. Wharton
3. United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 534
New York, NY 10004-1408



SGS

**DELPHI PURCHASE ORDER ON SGS NO. S2M93137
DATED SEPTEMBER 21, 2005**

SGS North America Inc.

Industrial Services Division

12621 Featherwood Dr. Suite 150 Houston TX 77034 t (281) 484-7475 f (281) 464-9629

Member of the SGS Group

Subject to SGS General Terms and Conditions available upon request.